IN THE CLAIMS:

- 1. (canceled)
- 2. (currently amended) A multi-directional laminate flooring panel for use in constructing a floor, the flooring panel comprising:

a top surface, a bottom surface, a middle substrate, the middle substrate having identical grooves formed therein, and edges extending between the top and bottom surfaces and about the entire flooring panel to define the periphery of the flooring panel, the edges including identical profiles comprising grooves formed in the middle substrate along the edges, the identical profiles extend about the entire periphery of the flooring panel, the flooring panel further including an outwardly tapering channel associated with each edge and extending substantially parallel to each respective edge, the channel being formed within the bottom surface, the channel includes a top portion and outwardly tapering walls extending between from the top portion toward and a bottom of the flooring panel such that the channel becomes wider as it extends from the top portion toward the bottom of the flooring panel to create an opening which is wider at the bottom of the flooring panel than at the top portion of the channel.

3-8. (canceled)

9. (currently amended) A multi-directional laminate flooring panel for use in constructing a floor, the flooring panel comprising:

a top surface, a bottom surface and edges extending between the top and bottom surfaces and about the entire flooring panel to define the periphery of the flooring panel, and a middle substrate located between the top and bottom surfaces, the substrate having identical grooves formed therein, the edges comprising identical profiles comprising grooves formed in the middle substrate along the edges, the identical profiles extend about the entire periphery of the flooring panel, the flooring panel further including an outwardly tapering channel associated with each edge and extending substantially parallel to each respective edge, the channel being formed within the bottom surface, the channel includes a top portion and outwardly tapering walls extending between from the top portion and toward a bottom of the flooring panel such that the channel becomes wider as it extends from the top portion toward the bottom of the flooring panel to create an opening which is wider at the bottom of the flooring panel than at the top portion of the channel, and

wherein the middle substrate of the panel comprises a material selected from the group of materials consisting of medium density fiberboard, high density fiberboard, wood/plastic compositions, woods, ceramics, unfilled plastics, filled plastics, closed-cell rigid foams, and combinations thereof.

10. (canceled)

- 11. (previously presented) The flooring panel according to claim 26, wherein the thickness of the flooring panel ranges from about .240 inches to about .320 inches.
- 12. (previously presented) The flooring panel according to claim 26, wherein each groove is identical.
- 13. (previously presented) The flooring panel according to claim 26, wherein each profile extends substantially the entire length of the edge.
- 14. (previously presented) The flooring panel according to claim 26, wherein each groove extends to and intersects with a groove of another side.
- 15. (canceled)
- 16. (previously presented) The flooring panel according to claim 26, wherein one channel in the bottom surface of the flooring panel extends substantially the entire length of the corresponding edge.
- 17. (previously presented) The flooring panel according to claim 26, wherein one channel in the bottom surface of the flooring panel extends to and intersects with another channel.

18. (previously presented) The flooring panel according to claim 26, wherein the flooring panel has a geometry selected from the group of geometries consisting of a square, rectangle, triangle, pentagon, hexagon and octagon.

19-20. (canceled)

21. (previously presented) The flooring panel according to claim 26, wherein the middle substrate comprises a material selected from the group of materials consisting of medium density fiberboard, high density fiberboard, wood/plastic compositions, woods, ceramics, unfilled plastics, filled plastics, closed-cell rigid foams, and combinations thereof.

22-25 (canceled)

26. (currently amended) A multi-directional laminate flooring panel for use in constructing a floor, the flooring panel having at least first and second ends, the first and second ends being opposed, and at least first and second sides, the first and second sides being opposed, said panel comprising:

a top surface,

a bottom surface,

a middle substrate located between the top and bottom surfaces having grooves formed therein, and

edges extending between the top and bottom surfaces and about the entire flooring panel to define the periphery of the flooring panel, the edges further having identical profiles comprising grooves defined by an upper wall, a lower wall and a side wall formed in the middle substrate along the edges, the identical profiles extend along the first and second sides or the first and second ends, wherein the bottom surface is coextensive with the substrate at the first and second ends and the first and second sides of the flooring panel, and wherein the flooring panel further includes an outwardly tapering channel associated with each edge having the identical profile and extending substantially parallel to each respective edge, the channel being formed within the bottom surface, the channel includes a top portion and outwardly tapering walls extending between from the top portion and toward-a bottom of the flooring panel such that the channel becomes wider as it extends from the top portion toward the bottom of the flooring panel to create an opening which is wider at the bottom of the flooring panel than at the top portion of the channel.

- 27. (canceled)
- 28. (canceled)
- 29. (previously presented) The flooring panel according to claim 2, wherein the channel includes a first wall extending from the top portion toward the bottom of the flooring panel and a second wall extending from the top portion toward the bottom of the flooring panel, and the first wall and the second wall extend in opposite directions relative to a plane extending through a center of the top portion and perpendicular to a plane in which the flooring panel lies.

- 30. (previously presented) The flooring panel according to claim 2, wherein the channel includes a first wall extending from the top portion toward the bottom of the flooring panel and a second wall extending from the top portion toward the bottom of the flooring panel, and the first wall defines an obtuse angle relative the bottom of the flooring panel and the second wall defines an obtuse angle relative the bottom of the flooring panel.
- 31. (previously presented) The flooring panel according to claim 9, wherein the channel includes a first wall extending from the top portion toward the bottom of the flooring panel and a second wall extending from the top portion toward the bottom of the flooring panel, and the first wall and the second wall extend in opposite directions relative to a plane extending through a center of the top portion and perpendicular to a plane in which the flooring panel lies.
- 32. (previously presented) The flooring panel according to claim 9, wherein the channel includes a first wall extending from the top portion toward the bottom of the flooring panel and a second wall extending from the top portion toward the bottom of the flooring panel, and the first wall defines an obtuse angle relative the bottom of the flooring panel and the second wall defines an obtuse angle relative the bottom of the flooring panel.
- 33. (previously presented) The flooring panel according to claim 26, wherein the channel includes a first wall extending from the top portion toward the bottom of the flooring panel and a second wall extending from the top portion toward the bottom of the flooring panel, and the first

wall and the second wall extend in opposite directions relative to a plane extending through a center of the top portion and perpendicular to a plane in which the flooring panel lies.

- 34. (previously presented) The flooring panel according to claim 26, wherein the channel includes a first wall extending from the top portion toward the bottom of the flooring panel and a second wall extending from the top portion toward the bottom of the flooring panel, and the first wall defines an obtuse angle relative the bottom of the flooring panel and the second wall defines an obtuse angle relative the bottom of the flooring panel.
- 35. (currently amended) A multi-directional laminate flooring panel for use in constructing a floor, the flooring panel having at least first and second ends, the first and second ends being opposed, and at least first and second sides, the first and second sides being opposed, wherein the respective first and second ends and the first and second sides meet to define corners of the flooring panel, said panel comprising:
 - a top surface,
 - a bottom surface,
 - a middle substrate located between the top and bottom surfaces and
- edges extending between the top and bottom surfaces and about the entire flooring panel to define the periphery of the flooring panel, the edges further having identical profiles which extend along the first and second sides or the first and second ends, wherein the bottom surface is coextensive with the substrate at the first and second ends and the first and second sides of the flooring panel, and wherein the flooring panel further includes an outwardly tapering channel

associated with each edge having the identical profile and extending substantially parallel to each respective edge, the channel being formed within the bottom surface, the channel includes a top portion and outwardly tapering walls extending between the top portion and a bottom of the flooring panel such that the channel becomes wider as it extends from the top portion toward the bottom of the flooring panel to create an opening which is wider at the bottom of the flooring panel than at the top portion of the channel.